

EXHIBIT 2

Distribution Analysis (Chapter 11)

I.	Escrow Balance [1]		\$9,194,461.66
	DIP Account Balance		<u>179,587.58</u>
			9,374,049.24
II.	Ingredion Secured Claim	7,595,613.87	
	Wise County Secured Claim	<u>7,250.00</u>	
		7,602,863.87	
	Remaining Balance		1,771,185.37
III.	Administrative (actuals and estimates) [2]		
A.	Chapter 11 Debtors' Professionals	496,556.79	
	Porzio	-	
	Gibbons	315,070.42	
	Newpoint	111,486.37	
	Epiq	<u>70,000.00</u>	
		496,556.79	
B.	UCC Professionals	283,562.90	
	Brinkman	193,817.80	
	Rosner	-	
	Esbrook	<u>89,745.10</u>	
		283,562.90	
C.	US Trustee	79,126.21	
D.	Other Administrative Expenses	<u>100,852.63</u>	
		960,098.53	
	Remaining Balance		811,086.84
IV.	Other Priority Claims (estimate)	Estimated Distribution	5,000.00
V.	General Unsecured Claims	Estimated Distribution	806,086.84

[1] Escrow balance is net of the fees/expenses provided for in the Certification Of Counsel (ECF 479).

[2] Administrative expenses do not include the fees/expenses provided for in the Certification Of Counsel (ECF 479). The figures in the Administrative section presume the amounts in the Certification of Counsel have already been paid.

Liquidation Analysis (Chapter 7)

I. Escrow Balance		\$9,194,461.66
DIP Account Balance		<u>179,587.58</u>
		9,374,049.24
II. Ingression Secured Claim:		
Principal, pre-petition secured claim	6,595,613.87	
Interest, remaining unpaid through 3/31/25	979,989.04	
Interest, estimated for 4/1/25 through 6/30/25	56,141.00	
Counsel to Ingression:		
Hogan Lovells	915,606.26	
Potter Anderson	<u>150,000.00</u>	
Total Counsel to Ingression		<u>1,065,606.26</u>
Total Ingression Secured Claim		8,697,350.17
Wise County Secured Claim		<u>7,250.00</u>
		8,704,600.17
	Remaining Balance	489,861.49
III. Administrative (actuals and estimates)		
A. Chapter 7 Administration	150,000.00	
B. Chapter 11 Debtors' Professionals	496,556.79	
C. UCC Professionals	283,562.90	
D. US Trustee	79,126.21	
E. Other Administrative Expenses	<u>100,852.63</u>	
		1,110,098.53
	Estimated Deficiency	(620,237.04)
IV. Other Priority Claims (estimate)	Estimated Distribution	0.00
V. General Unsecured Claims	Estimated Distribution	0.00

[1] Escrow balance is net of the fees/expenses provided for in the Certification Of Counsel (ECF 479).

[2] Administrative expenses do not include the fees/expenses provided for in the Certification Of Counsel (ECF 479). The figures in the Administrative section presume the amounts in the Certification of Counsel have already been paid.